
 <p style="text-align: center;"><b>WEST VIRGINIA DIVISION OF JUVENILE SERVICES</b></p>		<b><u>POLICY NUMBER:</u></b>  <b>124.00</b>	<b><u>PAGES:</u></b>  <p style="text-align: center;">5</p>
<b><u>CHAPTER:</u></b> <b>Administration and Management</b>	<b><u>REFERENCE AND RELATED STANDARDS:</u></b> <b>WV Code Chapter § 49-2-903 and 12-3-10a; ACA 3-JTS-1B-14; ACA 3-JDF-1B-15; ACA 3-JCRF-1B-12</b>		
<b><u>SUBJECT:</u></b> WV Purchasing Card Use			
<b><u>DATE:</u></b> January 1, 2016			

### **PURPOSE**

This policy is to establish guidelines for the proper use of the WV Purchasing Card by authorized Division personnel. The Division of Juvenile Service's Director of Budget and Finance has responsibility for ensuring that all authorized cardholders abide by the policies and procedures established by the West Virginia Auditor's Purchasing Card Program, the West Virginia purchasing procedures and the West Virginia Auditors' Payment Processing guidelines.

### **CANCELLATION**

This policy has been revised and supersedes Policy 124.00 dated April, 1, 2011.

### **APPLICABILITY**

This Policy applies to all Division of Juvenile Services' facilities, offices and employees.

### **DEFINITIONS**

1. **Cardholder**: An individual authorized by the Division to transact business for the Division by the use of the Purchasing Card. The individual is responsible for and named on the P-Card.
2. **DJS Purchasing Card (P-Card) Coordinator**: The individual designated by the Division to administer the P-Card Program.
3. **Facility Inventory Management Coordinator**: An individual assigned by the Facility Superintendent/Director to control and manage asset inventory for their individual facility.
4. **PRCUU** – Unprocessed P-Card Activity log used in OASIS.

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5. **Purchasing Card (P-Card)**: A credit card issued in the name of an individual employee of the State of West Virginia for official state use only. The P-Card is the preferred method of payment for expenditures incurred by spending units as outlined by the P-Card policies and procedures of the State Auditor's Office Purchasing Card Division.
6. **Stringing**: The intentional manipulation of the ordering, billing, or payment process in order to circumvent the transaction limit. Stringing includes: splitting a purchase exceeding the transaction limit into more than one transaction and/or colluding with a vendor to split an order into separate invoices.
7. **Transaction**: One swipe of the P-Card or one charge against it for a designated purchase.

## **PROCEDURES**

1. **Purchase Card Application Process**
  - a. Each Division of Juvenile Services' Facility Superintendent/Director will submit to the DJS P-Card Coordinator a list of the names of employees to be authorized as P-card holders at their facility.
  - b. The DJS P-Card Coordinator will review the submitted names with the Division's Director of Budget and Finance.
  - c. The Director of Budget and Finance and/or the DJS P-Card Coordinator will make a determination as to the number of P-Card holders allowed per facility and their allotted credit and transaction limits.
  - d. Potential card holders must complete the required web-based training for card holders from the WV State Auditor's website and forward the certificates to the DJS Purchasing Card Coordinator before the application and agreement can be processed.
  - e. Potential card holders will read and prepare the P-Card Application and Agreement Form in the OASIS system. The forms must be signed electronically by the applicant and submitted to the DJS P-Card Coordinator for processing.
  - f. Additional information may be provided to potential card holders by the DJS P-Card Coordinator for review and acknowledgement. The acknowledgement forms must also be submitted to the DJS P-Card Coordinator before processing.
  - g. The DJS P-Card Coordinator reviews the Purchasing Card application and assigns a credit limit, if approved.



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- h. The DJS P-Card Coordinator submits the online forms to the State Purchasing Card Administrator and retains the certificates in the DJS Central Office files.

## 2. Purchase Card Maintenance

- a. A P-Card Maintenance Form must be completed online to make any modifications to a card holder's account. Modifications include name or address changes, credit or transaction limit changes, or card cancellation.
- b. The P-Card Maintenance Form must be approved in OASIS by the DJS P-Card Coordinator.

## 3. Purchase Card Transactions and Documentation

- a. Each P-card holder is responsible for adhering to all the policies and procedures established by the West Virginia Division of Purchasing, the West Virginia Auditor's Office, Purchasing Card Division, and the Division of Juvenile Services' policies, procedures and processes attached hereto:  
[http://www.wvsao.gov/PurchasingCard/StateGovernment/files/P-Card\\_Policies\\_Procedures\\_rev\\_Aug\\_2015.pdf](http://www.wvsao.gov/PurchasingCard/StateGovernment/files/P-Card_Policies_Procedures_rev_Aug_2015.pdf)
- b. Identify Purchase Need and Secure Prior Approval
  - i. A DJS Purchase Request form with all the required authorizations is required when a purchase is made.
  - ii. The Facility Card holder checks vendors for availability, pricing, and delivery costs and delivery arrangements.
- c. Place Order with Vendor: The Facility Card holder creates the order in OASIS, and can then be placed with the vendor by phone, Intra/Internet, or makes a walk-in purchase.
  - i. Card holder account numbers **are not** to be transmitted via unsecured Inter/Intranet.
  - ii. Card holders **are not to fax or scan** account numbers or copies of their purchase credit card.
  - iii. Card holders **cannot delegate** use of their purchase credit card.
- d. Each P-card holder must be vigilant and avoid stringing. Stringing is prohibited.

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- e. Each invoice and/or receipt should be certified by the card holder and attached to the transaction on the PRCUU table as soon as the transaction is available in OASIS. Then the P-Card holder shall reconcile transaction on the PRCUU table liquidating the Procurement Document.
- f. Each P-Card holder is responsible for attempting to settle any disputed charges on their P-Card, which will be handled in accordance with State Auditor's policies for dispute resolution. [http://www.wvsao.gov/PurchasingCard/StateGovernment/files/P-Card\\_Policies\\_Procedures\\_rev\\_Aug\\_2015.pdf](http://www.wvsao.gov/PurchasingCard/StateGovernment/files/P-Card_Policies_Procedures_rev_Aug_2015.pdf).
- g. When fixed asset items are purchased using the P-Card, the facility's inventory management coordinator should be notified and provided a copy of the invoice and/or receipt for inventory management purposes.

#### 4. Purchase Card Reconciliation

- a. Each P-card holder:
  - i. Is required to reconcile each transaction on the PRCUU table in OASIS daily.
  - ii. Shall reconcile the statement at the end of each billing cycle, attach all original paperwork, and forward to the Division's P-card Coordinator.
- b. The P-card Coordinator shall:
  - i. Verify that all receipts were signed, certified and dated by the cardholder and that all required documentation is attached to the transaction,
  - ii. Check, review, and pay in the OASIS system,
  - iii. Document any discrepancies found and will advise the cardholder of corrective actions, and
  - iv. Maintain all original paperwork for the Division.

#### 5. Training

- a. DJS P-Card Coordinators must attend required designated training or education annually that is approved by the West Virginia State Auditor. They must successfully complete all applicable training to receive certification.

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- b. Division P-card holders shall complete the required designated training that is approved by the West Virginia State Auditor every two years and submit the required certificates to the DJS P-Card Coordinator. They must successfully complete the training to retain their P-Card.
- c. Additional training may be provided to the P-card holders by the Division as deemed necessary.

6. Purchase Card Usage Review

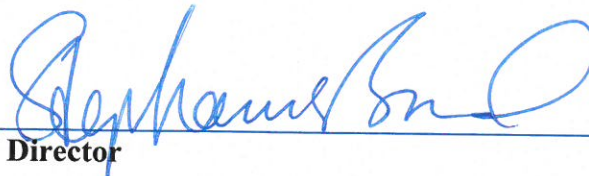
- a. Internal Review: The Director of Budget and Finance will review on a quarterly basis the compliance of the Division's P-card program.
- b. Any P-card holder that fails to comply with the required policies and procedures may lose their privilege to have a P-Card and/or receive disciplinary action.
- c. External Review: A review of the P-Card activity may be conducted by independent auditing bodies.

- 7. Each facility will adopt this policy in its entirety and no Operational Procedure will be developed.

**RIGHTS RESERVED**

The Director reserves the right to modify, suspend or cancel any provision herein in part or entirety, without advance notice, unless prohibited by law.

**APPROVED:**

  
**Director**

1/1/16  
**Date**